



***FILING FORMS  
W2/W3 ELECTRONICALLY  
WITH THE SOCIAL SECURITY  
ADMINISTRATION***



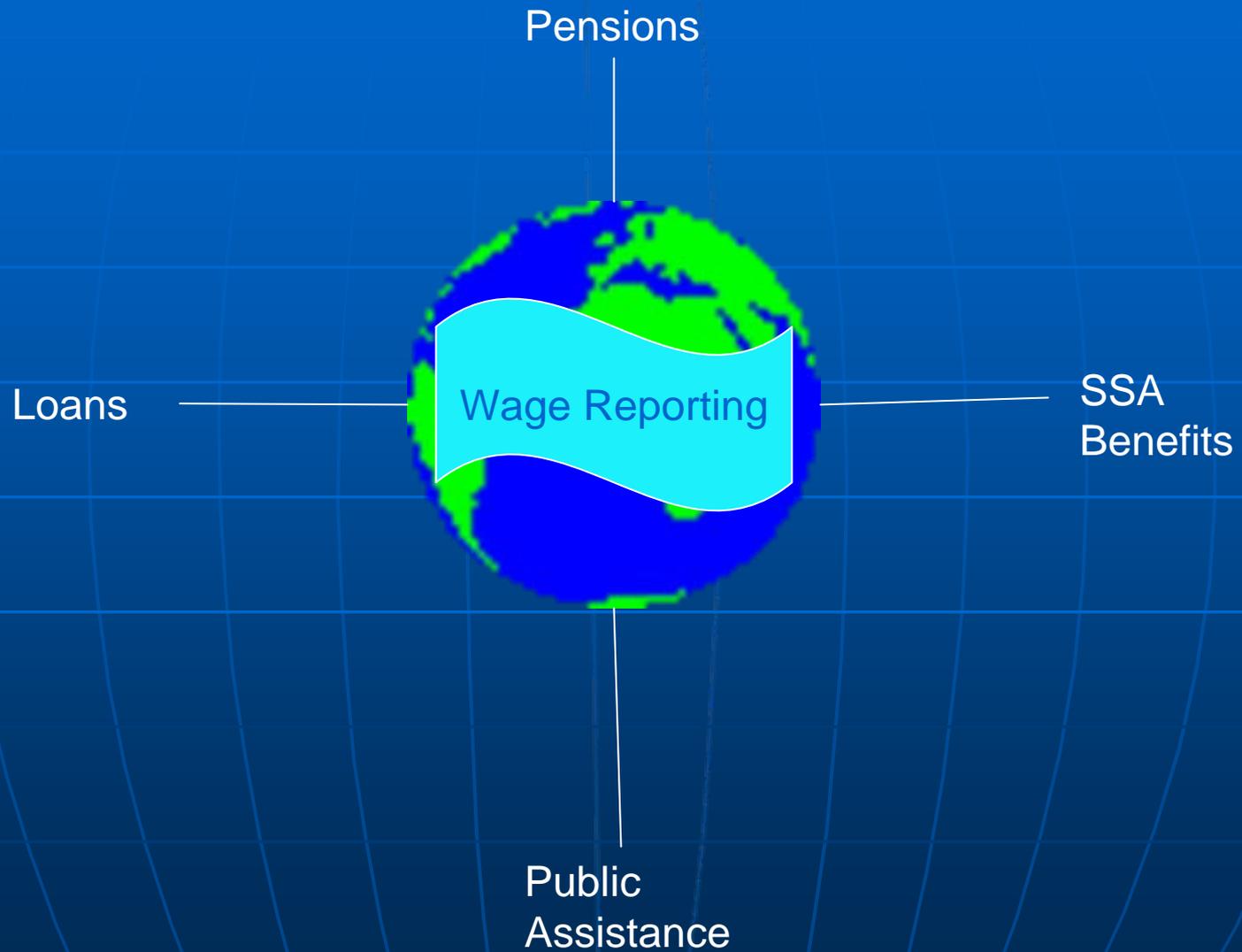
***Tyrone Benefield  
Employer Services Liaison Officer  
Social Security Administration***

# SOCIAL SECURITY MISSION

*Pay the right person...*

*The right benefit...*

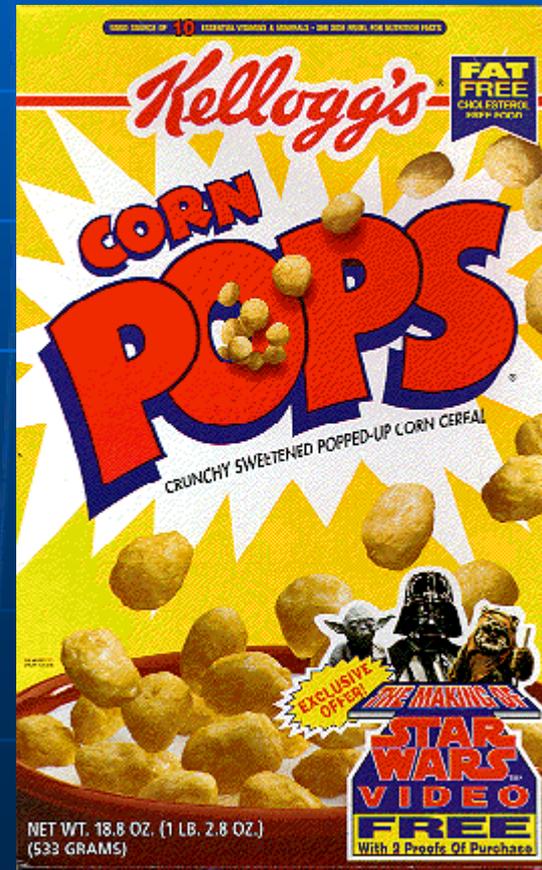
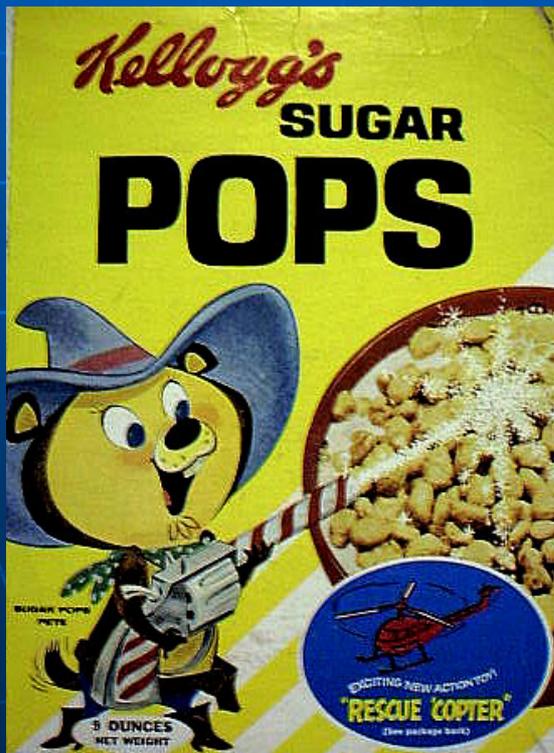
*At the right time.*



# What's New !

- **Form W-2 Revised for TY 2007**
- **MMREF-1 and MMREF-2 Name Change**
  - **Electronic Filing W-2 (EFW2)**
  - **Electronic Filing W-2C (EFW2c)**
- **Changes to Social Security Card**
- **New and Improved Vendor List**
- **SSNVS Now Returns All SSNs**
- **EVS Magnetic Media no Longer Accepted**
- **Working to Improve Capacity Issues**

MMREF-1 is now EFW2  
and  
MMREF-2 is now EFW2c







# Common W-2 Reporting Errors

- Money fields out of balance
- Wrong tax year
- Wrong data (ex., partial/ prior year)
- Name/SSN mismatches
- Wrong EIN
- Incorrect format (electronic files)

# ITIN

- **Individual Taxpayer Identification Number -- ITIN is *not* a SSN**
- **Apply to IRS via Form W-7**
- **Begins with “9”**
- **Non-citizen, unauthorized to work**
- **Needs ID number for tax filing**
- **Not valid for U.S. employment**



# **Electronic Filing**

## **What's In It For You**

- **Extended due date – March 31<sup>st</sup>**
- **Immediate receipt**
- **Faster processing**
- **Fewer errors**
- **More services**
- **Less costly to employers and SSA**



# Business Services Online

- Register for a PIN and password
- File W-2s
  - Upload Wage File
  - W-2 Online
  - W-2C Online
- Notices via e-mail
- Acknowledge notices
- Verify Employee Names and SSNs

# **Important Links**

- **Employer Web Page**

**[WWW.Socialsecurity.gov/employer](http://WWW.Socialsecurity.gov/employer)**

- **First Time Filers**

**[www.socialsecurity.gov/employer/firstFilers](http://www.socialsecurity.gov/employer/firstFilers)**

- **Registration and Log In Page**

**[www.ssa.gov/bso/bsowelcome.htm](http://www.ssa.gov/bso/bsowelcome.htm)**



# What do I do first?

- **Every “Signer” Needs a PIN**
- **PIN = the electronic signature of the person (not the company) attesting to the accuracy of the data**
- **PIN = allows a person access to use Business Services Online (BSO)**
- **Do not use your EFTPS PIN or another person’s PIN**

# SSA Employer Home Page

[WWW.SocialSecurity.gov/employer](http://WWW.SocialSecurity.gov/employer)



The screenshot shows the SSA Employer Home Page with a red header and a dark blue navigation bar. The main content area is white with a star pattern on the left. A red arrow points to the link 'Electronically File Your W-2s' under the 'Form W-2 Filing Methods' section.

**Employer Reporting Instructions & Information**

Social Security Online  
www.socialsecurity.gov

Home Questions? Contact Us Search  GO

**Employer Reporting Instructions & Information**

Si usted necesita ayuda en español para someter sus informes de salario (esto incluye registrarse para un Número de Identificación Personal [PIN, por sus siglas en inglés] y contraseña), llame al 1-800-772-6270.

**Form W-2 Filing Methods**

**Electronic Filing**

- [How To File](#)
- [E-Filing Handbook](#)
- [Business Services Online](#)
- [Electronically File Your W-2s](#)
- [E-Filing and Magnetic Media File Format](#)
- [Form W-2c/W-3c Instructions](#)
- [Business Services Online Tutorial](#)

**Diskette Filers**

- [How to File](#)
- [Magnetic Media File Format](#)
- [Form W-2c/W-3c Instructions](#)
- [Register for a PIN](#)

**Paper Filers**

- [How to File](#)

**In the News**

- [Business Services Online - Software Demonstration](#)
- [2006 Wage Base Announced](#)
- [KATRINA - CHILD SUPPORT INFO](#)
- [Verify Social Security Numbers Online](#)
- [Administrative Wage Garnishment](#)
- [W2 News Subscribe Today](#)
- [File Edit Tips for W-2 Reports](#)
- [Electronic W-2 Filing](#)

**Employer Information Website Index**

- [Main Employer Reporting Page](#)
- [General W-2 Filing Information](#)
- [How To File](#)
- [Where To File](#)
- [Wage Reporting Software](#)
- [Vendor List](#)
- [Forms & Publications](#)
- [Social Security Number Verification](#)
- [Developer Specifications](#)
- [Employer Reconciliation Process](#)
- [Frequently Asked Questions & Answers](#)

Internet

# Registration Process

- Choose your own password
- Receive your PIN (Personal Identification Number)
- Choose your roles
- Letter to user (may have Activation Code)
- Provide registration information (you and employer)
- Letter to employer (may have Activation Code)\*  
Employer gives Activation Code to User
- User inputs Activation Code(s)
- USER ID – Future reference changed from PIN

# Registration Information



## Who Are You?

**First Name:**

**Middle Name:**

**Last Name:**

**Suffix:(Jr, Sr, II, III, IV)**

**Social Security Number:**

**Date of Birth:(mmddccyy)**

**Address Line 1:**

**Address Line 2:**

**City: State:**

**ZIP Code:**

## What Company Do You Work For?

**Company Name or Business Name:**

**Company Phone Number:**

**Company Phone Extension:**

**Employer Identification Number (EIN):**

**OR**

**I am Self Employed and DO NOT have an EIN:**



# **Additional Registration Information**

- **PASSWORDS** valid for 1 year
  - **remember to change every 365 days**
- **PINs** valid indefinitely
- **Requestors' data authenticated against SSA data before a PIN is issued**
- **Exception process for data that cannot be processed – Contact Employer 800 Number (1-800-772-6270)**

# Choose Your Role(s)

## Request Access to BSO Services

Select the option or options that best describe the type of business you plan to conduct with Social Security.

## *Changes Effective October 14, 2007*

- **Role selection will be completed through a dynamic, interactive “wizard.”**
- **SSNVS will be included under the Employer Service Suite which includes both SSNVS and the Electronic Wage Reporting Service.**

- Review the status of wage files and/or wage reports submitted by or for your company,
- Review the errors, including Name/Social Security Number mismatches, found by Social Security in wage files submitted by or for your company, and
- Review error notices, including Name/Social Security Number Mismatch notices, sent by Social Security about wage files submitted by or for your company.

# E-File Options



- Both use March 31 e-file deadline
- Two Ways to e-file
  - Upload EFW-2 for large or small filers (requires W-2 software)
  - Fill-in up to 20 W-2 Online screen (*no W-2 software required!*)

*Note: Tapes, cartridges and diskettes are no longer acceptable*

# W-2 Online



- Ideal for small filers or special needs
- *No forms or tax software required!!!*
- Blank W-2 displayed via Internet
  - Fill in screens one at a time  
(up to 20)
  - Name/SSN verification immediately
- W-3 totaled for your records
- Employee Copies (.pdf) too!



# W-2C Online



- **Blank W-2C displayed via Internet**
- **Fill in screens one at a time  
(up to 5)**
- **Limited functionality this year**
- **Employee Copies (.pdf) too!**

# AccuWage/AccuW2c Test Software

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- Select “Wage Reporting Software” at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer)
  - AccuWage checks EFW2 format
  - AccuW2c checks EFW2C format
- Self-installing
- On-screen display of test results
- Identifies formatting and relational errors (ask your software vendor for assistance if errors are program-related)

# ***Paper W-2 Filing***

- **Up to 249 W-2's per EIN**
- **Must be machine readable –**
  - **Official IRS Copy A W-2/W-3 forms**
  - or-**
  - **IRS Pub. 1141 compatible  
(vendor Copy A forms or b/w software  
versions approved by SSA)**
- **Send under cover of W-3 to SSA  
(See “Where To File” on W-3)**



# ***Paper Forms are Expensive and Error Prone***

- **Labor-intensive receipt and handling**
- **Non-scannable forms must be keyed**
  - **Wrong size**
  - **Cut forms**
  - **Entries are**
    - **too small**
    - **too light**
    - **outside the boxes**
    - **illegible**

# Tons of Paper W-2s



Is this your report?

- The volume has declined by 2%
- Wilkes-Barre received 449,856 pounds of paper W-2s in 2006 – that's over 224 tons!
- 46,726,543 W-2s





# ***Name/ SSN Mismatch Notices***

- **Sent to all mismatched employees**
- **Sent to employers who:**
  - **report more than 10 mismatches , *and***
  - **number exceeds 0.5% of total W-2s in report**
- **File any W-2Cs within 60 days**
- **Document efforts and keep 4 years**
- **Use SSNVS to avoid mismatches**



# What is SSNVS?

(Social Security Number Verification Service)

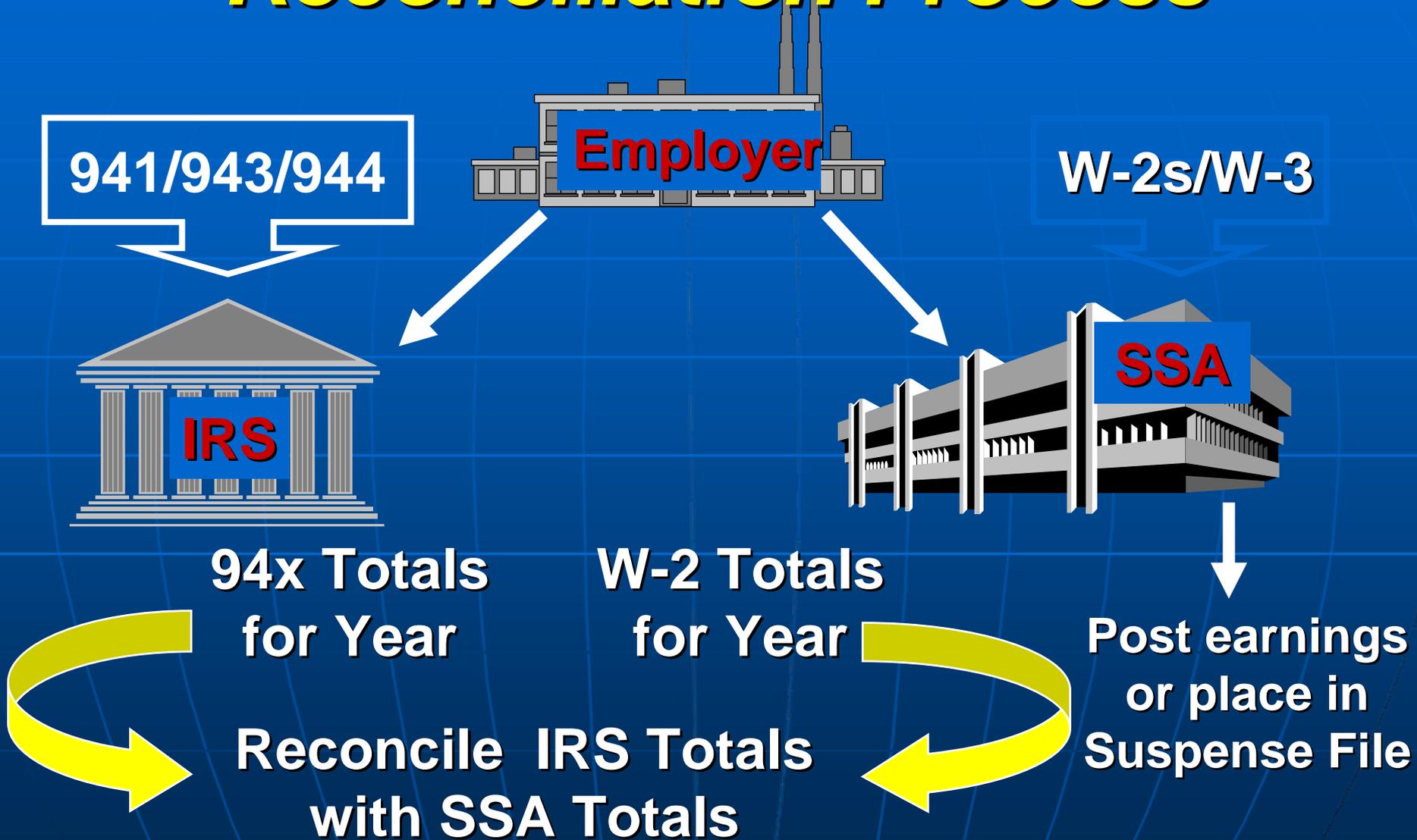
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- Allows employers to verify a hired employee's **the** name and SSN **of a hired employee with Social Security (SSA)** over the Internet
- **Cannot be used for income tax filing purposes**
- **Only tells you if Match/No Match name & Social Security number you sent and **match** SSA's records –**  
**Change Effective August 25, 2007**
- 6 possible “No-Match Codes” **returned**
- Provides an indicator if Social Security number belongs to a deceased person OR SSA is unable to verify all information

# ***Social Security Statement***

- Provides lifetime earnings summary & Social Security benefit estimates
- Mailed automatically each year
  - To workers age 25+
  - 3 months before birthday
- Earnings amounts current (2 weeks)
- More information at [\*\*\*www.socialsecurity.gov/mystatement\*\*\*](http://www.socialsecurity.gov/mystatement)

# Reconciliation Process



# *Items Reconciled*

## Social Security

- ✓ Wages
- ✓ Tips
- ✓ Tax Withheld

## Medicare

- ✓ Wages and Tips
- ✓ Tax Withheld

- ✓ Federal Income Tax Withheld
- ✓ Advance EIC Payment

- W-2s **less** than 94x – SSA sends notice
- W-2s **more** than 94x – IRS sends notice



# ***2007 W-2 Reminders***

Soc. Sec. Wage Maximum = ***\$97,500***

Furnish EE copies by ***January 31, 2008***

When to File with SSA:

Electronic by ***March 31, 2008***

***-or-***

Paper by ***February 28, 2008***

- ***Do not*** duplicate e-file with paper forms
- ***Do*** file on time
- ***Do not*** file 250+ on paper



# ***Magnetic Media Eliminated***

- **Diskette (3½")**
  - **Final year was tax year 2005**
- **Magnetic tape (reel or cartridge)**
  - **Final year was tax year 2004**



# SSA Contacts

- **Employer Website**  
**[www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer)**
- **Business Services Online (BSO)**  
**[www.socialsecurity.gov/employer/bso/bsowelcome.htm](http://www.socialsecurity.gov/employer/bso/bsowelcome.htm)**
- **Employer Reporting Assistance**  
**1-800-772-6270**
- **BSO Technical Assistance**  
**1-888-772-2970**
- **Employer Services Liaison Officers**

## Social Security Regional Employer Services Liaison Officers

### EMPLOYER REPORTING SERVICE CENTER:

1-800-772-6270

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[regina.bachini@ssa.gov](mailto:regina.bachini@ssa.gov)

**Kansas City-IA, KS, MO, NE**

John Gezich

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**New York-NJ, NY, PR, VI**

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